

Hearing Date and Time: August 16, 2007 at 10:00 a.m.
(to be continued per Claim Objection Procedures Order)

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Attorneys for Microsys Technologies, Inc.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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| In re: | : Chapter 11 |
| | : |
| DELPHI CORPORATION, et al., | : Case No. 05-44481 (RDD) |
| | : |
| Debtors. | : (Jointly Administered) |
| -----X | |

RESPONSE OF MICROSYS TECHNOLOGIES, INC. TO THE DEBTORS'
NINETEENTH OMNIBUS OBJECTION TO CLAIMS

Microsys Technologies, Inc. ("Microsys"), by and through its counsel, Jaffe, Raitt, Heuer & Weiss P.C., hereby files its Response to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed.R.Bankr.P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claim, and (D) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, and Consensually Modified and Reduced Claims ("Objection") and in support thereof states as follows:

1. Microsys timely filed proof of claim numbers 2053 and 2054 on February 17, 2006 (collectively "Claims").

2. The Claims assert unsecured and liquidated claims.
3. Claim Number 2053 documented a sum of \$5,836.37 CAD (\$4,860.00 USD) owed to Microsys by the Debtors for goods and services provided.
4. Claim Number 2054 documented a sum of \$1,775.00 USD owed to Microsys by the Debtors for goods and services provided.
5. The Debtors filed their (I) Third Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed.R.Bankr.P. 3007 to Certain (A) Claims with Insufficient Documentation, (B) Claims Unsubstantiated by Debtors' Books and Records, and (C) Claims Subject to Modification and (II) Motion to Estimate Contingent and Unliquidated Claims Pursuant to 11 U.S.C. § 502(c) on October 31, 2006 ("Third Omnibus Claims Objection").
6. The Third Omnibus Claims Objection sought to modify Claim Number 2053 to the sum of \$9,044.19 USD.
7. Microsys did not file a response to the Third Omnibus Objection and on December 19, 2006 the Order Pursuant to 11 U.S.C. § 502(b) and Fed.R.Bankr.P. 3007 (I) Disallowing and Expunging Certain (A) Claims with Insufficient Documentation and (B) Claims Unsubstantiated by Debtors' Books and Records (II) Modifying Certain Claims, and (III) Adjourning Hearing on Certain Contingent and Unliquidated Claims Pursuant to 11 U.S.C. § 502(c) Identified in Third Omnibus Claims Objection ("Order Modifying Claim No. 2053") was entered modifying Claim Number 2053 to reflected a sum of \$9,044.19 USD.
8. The Objection now seeks to disallow and expunge the Claims because they allegedly assert liabilities or dollar amounts not reflected on the Debtors' book and records.
9. The Claims should not be disallowed or expunged because the goods and services, evidenced by the proofs of claim and invoices attached hereto at Exhibit A, were

provided to the Debtors, the Claims represent an obligation of the Debtors in the total amount of \$6,635 USD and that amount has not been paid.

10. It is the Debtors burden, as the objecting party, to produce evidence that the claim should be denied. The Debtors have failed to present any evidence at all and therefore the Claims should be allowed in their entirety. See e.g., *Brown v. IRS (In re Brown)*, 82 F.3d 801 (8th Cir. 1996) (a claim's presumptive validity is not altered unless an objection is supported by substantial evidence); *In re Hemingway Transp., Inc.*, 993 F.2d 915 (1st Cir. 1993) (an objection to a claim does not deprive the claim of its presumptive validity unless the objection is supported by substantial evidence); *In re Fullmer*, 962 F.2d 1463 (10th Cir. 1992) (prepetition claims are presumed to be prima facie valid and the presumption may be overcome by the objecting party only if it offers evidence of equally probative value in rebuttal).

11. At this time Microsys cannot provide the specific factual and legal bases upon which it will rely in opposing the Objection because the Objection fails to provide any bases upon which it was filed. Microsys will supplement this response when any basis is provided by the Debtors.

12. The addresses to which the Debtors must return any reply to this Response and any notice of hearing regarding the Objection or this Response are:

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27777 Franklin Road, Suite 2500
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and

b. Jane Goodyear
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WHEREFORE, Microsys respectfully requests that this Court enter an order (i) overruling the Objection (ii) allowing Claim Number 2053 in the amount of \$6,635 USD, (iii) allowing Claim Number 2054 in the amount of \$1,775.00 USD; and (iv) granting Microsys such other and further relief as is just.

Dated: Southfield, Michigan
August 9, 2007

JAFFE, RAITT, HEUER & WEISS, P.C.

By: /s/ Jay L. Welford
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